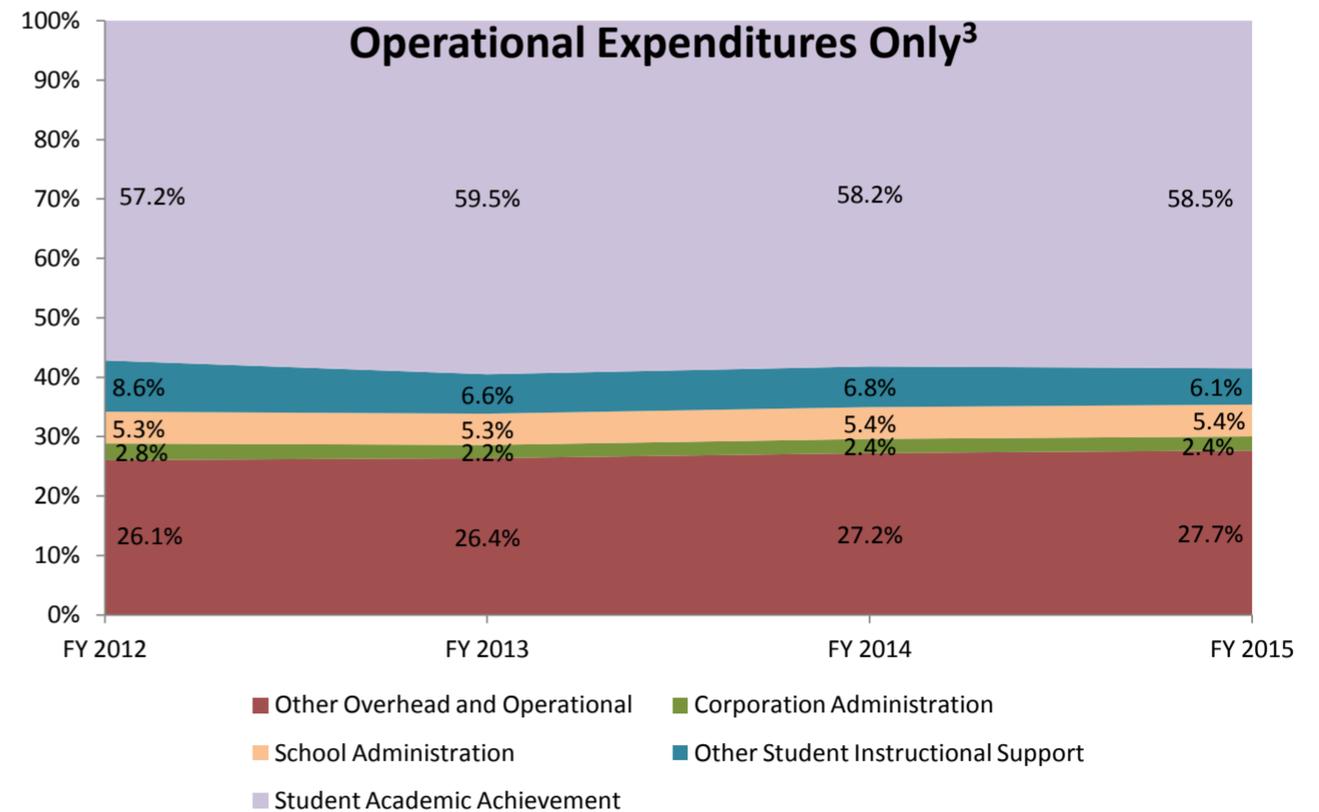
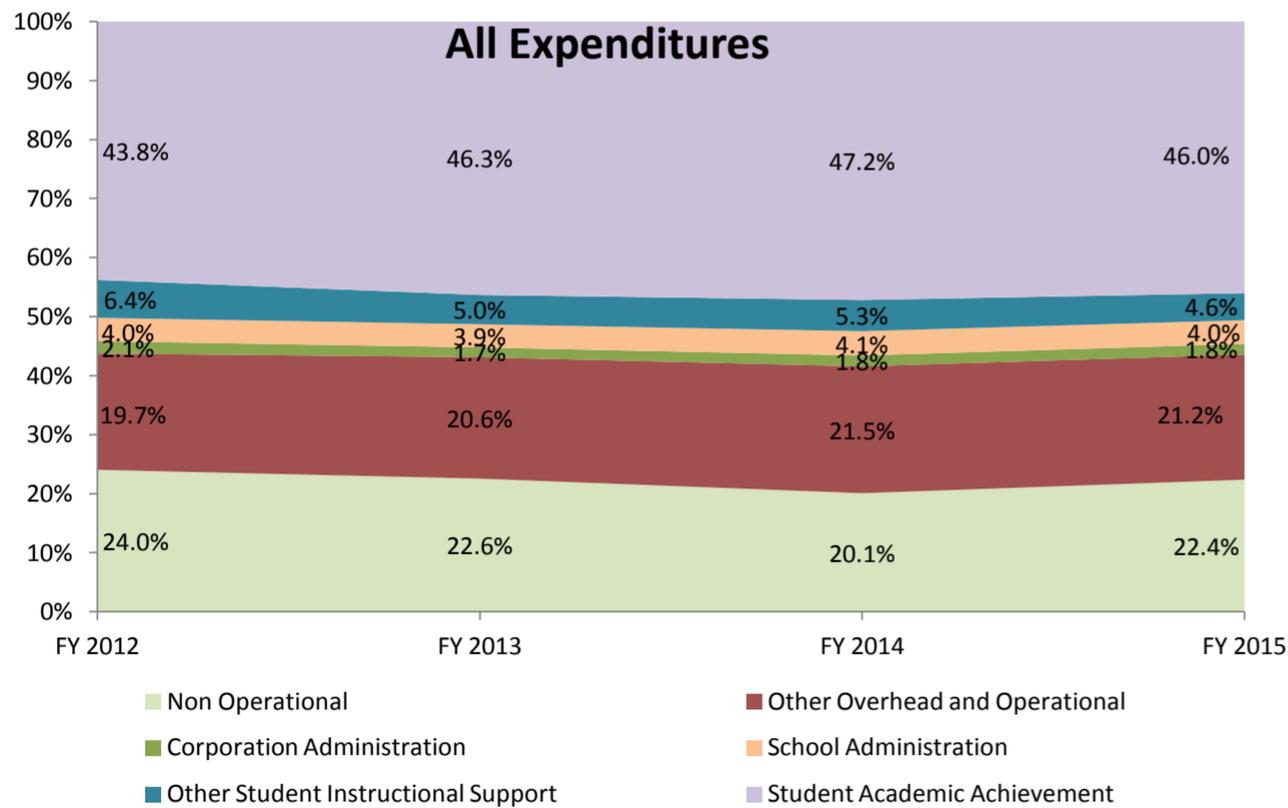


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Gibson School Corp (2765)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,356,509	55.2%	\$9,463,486	45.3%	\$9,234,883	43.8%	\$9,980,110	46.3%	\$9,702,281	47.2%	\$9,710,508	46.0%
Student Instructional Support	\$795,336	4.7%	\$1,108,006	5.3%	\$2,188,120	10.4%	\$1,911,569	8.9%	\$1,932,556	9.4%	\$1,815,067	8.6%
<b>Total</b>	<b>\$10,151,845</b>	<b>59.9%</b>	<b>\$10,571,492</b>	<b>50.6%</b>	<b>\$11,423,003</b>	<b>54.2%</b>	<b>\$11,891,680</b>	<b>55.2%</b>	<b>\$11,634,838</b>	<b>56.6%</b>	<b>\$11,525,575</b>	<b>54.6%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,647,076	21.5%	\$4,630,251	22.1%	\$4,596,194	21.8%	\$4,790,634	22.2%	\$4,795,493	23.3%	\$4,853,054	23.0%
Non Operational	\$3,160,862	18.6%	\$5,706,843	27.3%	\$5,072,428	24.0%	\$4,858,281	22.6%	\$4,129,583	20.1%	\$4,722,583	22.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$6,807,937</b>	<b>40.1%</b>	<b>\$10,337,094</b>	<b>49.4%</b>	<b>\$9,668,623</b>	<b>45.8%</b>	<b>\$9,648,915</b>	<b>44.8%</b>	<b>\$8,925,076</b>	<b>43.4%</b>	<b>\$9,575,637</b>	<b>45.4%</b>

<b>Grand Total</b>	<b>\$16,959,782</b>	<b>\$20,908,587</b>	<b>\$21,091,626</b>	<b>\$21,540,594</b>	<b>\$20,559,914</b>	<b>\$21,101,212</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Gibson School Corp (2765)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
<b>Student Academic Achievement</b>							
11050 Regular Programs Full Day Kindergarten	\$0	\$401,949	\$438,700	\$352,531	NA	-12.3%	-19.6%
11100 Regular Programs Elementary	\$3,850,427	\$2,469,903	\$2,507,084	\$2,571,903	-33.2%	4.1%	2.6%
11200 Regular Programs Middle/Junior High	\$0	\$2,387,130	\$2,251,894	\$2,135,816	NA	-10.5%	-5.2%
11300 Regular Programs High School	\$1,847,662	\$1,883,280	\$1,768,967	\$1,835,705	-0.6%	-2.5%	3.8%
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$91,426	\$48,239	\$59,425	NA	-35.0%	23.2%
11420 Regular Programs Vocational Education - Agriculture B	\$81,724	\$105,288	\$97,802	\$97,318	19.1%	-7.6%	-0.5%
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$50,059	\$32,125	\$35,083	\$35,603	-28.9%	10.8%	1.5%
12110 Special Programs Gifted and Talented - Gifted And Talented	\$8,921	\$34,589	\$0	\$0	NA	NA	NA
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$0	\$29,798	\$32,275	NA	NA	8.3%
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$34,977	\$49,492	\$96,604	\$104,370	198.4%	110.9%	8.0%
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$51,525	\$78,844	\$135,876	\$133,314	158.7%	69.1%	-1.9%
12320 Special Programs Physical Impairment - Multiple Disabilities	\$0	\$0	\$363,075	\$401,533	NA	NA	10.6%
12330 Special Programs Physical Impairment - Visual Impairment	\$0	\$0	\$100,953	\$96,766	NA	NA	-4.1%
12340 Special Programs Physical Impairment - Hearing Impairment	\$0	\$0	\$15,912	\$24,737	NA	NA	55.5%
12510 Special Programs Culturally Different - Communication Disorders	\$96,978	\$141,047	\$12,808	\$25,475	-73.7%	-81.9%	98.9%
12520 Special Programs Culturally Different - Compensatory	\$413	\$0	\$0	\$0	NA	NA	NA
12610 Special Programs Learning Disability	\$32,428	\$131,045	\$456,363	\$484,212	1393.2%	269.5%	6.1%
12810 Special Programs Special Education Preschool	\$0	\$0	\$80,428	\$77,630	NA	NA	-3.5%
14100 Summer School Programs Elementary	\$0	\$0	\$3,038	\$2,500	NA	NA	-17.7%
14200 Summer School Programs Middle/Junior High School	\$0	\$0	\$457	\$334	NA	NA	-26.9%
14300 Summer School Programs High School	\$17,429	\$15,836	\$14,294	\$6,610	-62.1%	-58.3%	-53.8%
16100 Remediation Remediation Testing	\$92,083	\$96,816	\$61,969	\$54,152	-41.2%	-44.1%	-12.6%
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$354,375	\$631,184	\$5,025	\$5,475	-98.5%	-99.1%	9.0%
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$0	\$0	\$196,832	\$220,886	NA	NA	12.2%
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	\$0	\$19,238	\$17,651	NA	NA	-8.2%
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$18,579	\$31,995	\$24,105	\$56,731	205.3%	77.3%	135.4%
22210 Instruction Library/Media Services - Service Area Direction	\$0	\$82,311	\$79,881	\$81,124	NA	-1.4%	1.6%
22220 Instruction Library/Media Services - School Library	\$20,248	\$51,562	\$71,823	\$86,821	328.8%	68.4%	20.9%
22230 Instruction Library/Media Services - Audiovisual	\$3,084	\$2,906	\$4,245	\$5,227	69.5%	79.9%	23.1%
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$93,595	\$135,876	\$210,722	\$223,991	139.3%	64.8%	6.3%
22360 Instruction Instruc. Related Tech. - Network Support	\$661,799	\$423,844	\$479,658	\$428,497	-35.3%	1.1%	-10.7%
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$141	\$2,343	\$2,444	NA	1636.2%	4.3%
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$161,315	\$184,898	\$89,068	\$49,454	-69.3%	-73.3%	-44.5%
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$317,387	\$0	\$0	\$0	NA	NA	NA
<b>Student Academic Achievement Total</b>							
	<b>\$7,795,010</b>	<b>\$9,463,486</b>	<b>\$9,702,281</b>	<b>\$9,710,508</b>	<b>24.6%</b>	<b>2.6%</b>	<b>0.1%</b>
<b>Student Instructional Support</b>							
21130 Students Attend. & Social Work Serv. - Social Work Services	\$0	\$0	\$78,000	\$37,500	NA	NA	-51.9%
21220 Students Guidance Services - Counseling Services	\$0	\$106,119	\$102,934	\$56,671	NA	-46.6%	-44.9%
21340 Students Health Services - Nurse Services	\$84,930	\$131,359	\$157,666	\$161,253	89.9%	22.8%	2.3%
21410 Students Psychological Services - Service Area Direction	\$0	\$0	\$38,934	\$8,746	NA	NA	-77.5%
21420 Students Psychological Services - Psychological Testing	\$0	\$0	\$130,388	\$147,257	NA	NA	12.9%
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$234,527	\$230,693	NA	NA	-1.6%
21620 Students Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$78,368	\$79,086	NA	NA	0.9%
21720 Students Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$90,410	\$90,462	NA	NA	0.1%
21810 Students Special Ed. Administration - Service Area Direction	\$0	\$0	\$170,000	\$151,335	NA	NA	-11.0%
21910 Students Other Support Services Students - Service Area Direction	\$0	\$76,435	\$2,600	\$3,600	NA	-95.3%	38.5%
24100 School Administration Office of The Principal	\$564,435	\$794,093	\$848,730	\$848,465	50.3%	6.8%	0.0%
<b>Student Instructional Support Total</b>							
	<b>\$649,365</b>	<b>\$1,108,006</b>	<b>\$1,932,556</b>	<b>\$1,815,067</b>	<b>179.5%</b>	<b>63.8%</b>	<b>-6.1%</b>
<b>Overhead and Operational</b>							
23110 General Administration Board of Education - Service Area Direction	\$11,900	\$13,391	\$17,070	\$16,295	36.9%	21.7%	-4.5%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Gibson School Corp (2765)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23150	General Administration	Board of Education - Legal Services	\$17,627	\$27,445	\$16,053	\$17,365	-1.5%	-36.7%	8.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$150,769	\$190,568	\$167,984	\$168,049	11.5%	-11.8%	0.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$13,288	\$0	\$0	\$0	NA	NA	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$77,319	\$163,825	\$172,336	\$171,693	122.1%	4.8%	-0.4%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$3,993	\$100	\$100	\$100	-97.5%	0.0%	0.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$476	\$587	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$1,064	\$2,073	\$2,472	NA	132.3%	19.2%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$221	\$444	\$222	\$222	0.5%	-49.9%	0.0%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$0	\$65,848	\$36,267	\$8,034	NA	-87.8%	-77.8%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,084,685	\$1,531,741	\$1,733,019	\$1,723,788	58.9%	12.5%	-0.5%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$5,887	\$35,956	\$37,214	\$35,963	510.8%	0.0%	-3.4%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$60,693	\$139,334	\$71,457	\$124,157	104.6%	-10.9%	73.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,064	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$1,183	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	\$15,870	\$19,971	\$30,984	NA	95.2%	55.1%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$800	\$23,945	\$18,000	NA	2150.0%	-24.8%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$101,902	\$117,827	\$167,995	\$166,937	63.8%	41.7%	-0.6%
27010	Student Transportation	Service Area Direction	\$30,500	\$329	\$167,474	\$189,018	519.7%	57334.9%	12.9%
27100	Student Transportation	Vehicle Operation	\$0	\$0	\$107,364	\$126,983	NA	NA	18.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$4,815	\$5,814	\$97,046	\$84,864	1662.3%	1359.6%	-12.6%
27400	Student Transportation	Purchase of School Buses	\$83,500	\$0	\$84,808	\$84,136	0.8%	NA	-0.8%
27500	Student Transportation	Insurance on Buses	\$0	\$7,702	\$12,446	\$22,444	NA	191.4%	80.3%
27700	Student Transportation	Contracted Transportation Services	\$1,196,563	\$1,252,027	\$950,734	\$916,278	-23.4%	-26.8%	-3.6%
27910	Student Transportation	Bus Driver Training	\$0	\$957	\$0	\$358	NA	-62.6%	NA
31100	Food Services Operations	Service Area Direction	\$0	\$21,608	\$486	\$0	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$251,261	\$507,202	\$358,296	\$382,691	52.3%	-24.5%	6.8%
31400	Food Services Operations	Food Purchases	\$352,712	\$492,642	\$468,660	\$457,563	29.7%	-7.1%	-2.4%
31900	Food Services Operations	Other Food Services	\$15,947	\$37,170	\$82,471	\$104,658	556.3%	181.6%	26.9%
<b>Overhead and Operational Total</b>			<b>\$3,466,306</b>	<b>\$4,630,251</b>	<b>\$4,795,493</b>	<b>\$4,853,054</b>	<b>40.0%</b>	<b>4.8%</b>	<b>1.2%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$562	\$0	NA	NA	NA
33300	Category not Specified	Civic Services	\$218,618	\$0	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$0	\$229,650	\$228,151	\$234,780	NA	2.2%	2.9%
43000	Category not Specified	Professional Services	\$0	\$251,946	\$2,007	\$96,651	NA	-61.6%	4715.3%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$76,185	\$600,000	\$78,951	\$392,195	414.8%	-34.6%	396.8%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$141,828	\$283,656	\$283,656	NA	100.0%	0.0%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$10,485	\$21,548	\$83,555	\$36,336	246.5%	68.6%	-56.5%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$45,161	\$10,937	\$10,200	\$17,560	-61.1%	60.6%	72.2%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$68,739	\$8,029	\$3,530	NA	-94.9%	-56.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$70,724	\$47,448	\$23,780	\$138,042	95.2%	190.9%	480.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$355,922	\$224,417	\$132,279	\$238,124	-33.1%	6.1%	80.0%
51100	Principal on Debt	Bonds	\$0	\$285,000	\$355,000	\$375,000	NA	31.6%	5.6%
52100	Interest on Debt	Bonds	\$417,884	\$129,748	\$61,413	\$44,211	-89.4%	-65.9%	-28.0%
52200	Interest on Debt	Temporary Loans	\$0	\$27,082	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,917,000	\$1,630,000	\$1,595,000	\$1,655,000	-13.7%	1.5%	3.8%
53150	Lease Rental	Buildings-Interest	\$0	\$2,038,500	\$1,267,000	\$1,207,500	NA	-40.8%	-4.7%
<b>Non Operational Total</b>			<b>\$3,111,979</b>	<b>\$5,706,843</b>	<b>\$4,129,583</b>	<b>\$4,722,583</b>	<b>51.8%</b>	<b>-17.2%</b>	<b>14.4%</b>
<b>Prorated by Fund</b>									
26491	NA	PERF - Academic Achievement	\$45,225	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$4,443	\$0	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account**  
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Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26491 NA PERF - Overhead and Operational	\$4,817	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,501	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$441,251	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$47,935	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$74,611	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$16,131	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$46,881	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$5,189	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$5,580	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,710	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$930,343	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$82,342	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$89,241	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$27,542	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$2,387	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$262	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$276	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$81	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$95,412	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$5,800	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$6,244	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,918	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$1,937,123</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>